Military Grievances External Review Committee

2014-15

Report on Plans and Priorities

[The original was signed by]

The Honourable Robert Nicholson, P.C., Q.C., M.P.
Minister of National Defence

Catalogue No.:DG2-4/2014E
ISSN 2292-4353

© Her Majesty the Queen in Right of Canada, as represented by the Minister of National Defence, 2014

2014-15
ESTIMATES

PART III – Departmental Expenditure Plans: Reports on Plans and Priorities

Purpose
Reports on Plans and Priorities (RPP) are individual expenditure plans for each department and agency. These reports provide increased levels of detail over a three-year period on an organization's main priorities by strategic outcome, program and planned/expected results, including links to related resource requirements presented in the Main Estimates. In conjunction with the Main Estimates, Reports on Plans and Priorities serve to inform members of Parliament on planned expenditures of departments and agencies, and support Parliament's consideration of supply bills. The RPPs are typically tabled soon after the Main Estimates by the President of the Treasury Board.

Estimates Documents
The Estimates are comprised of three parts:

Part I - Government Expenditure Plan - provides an overview of the Government's requirements and changes in estimated expenditures from previous fiscal years.

Part II - Main Estimates - supports the appropriation acts with detailed information on the estimated spending and authorities being sought by each federal organization requesting appropriations.

In accordance with Standing Orders of the House of Commons, Parts I and II must be tabled on or before March 1.

Part III - Departmental Expenditure Plans - consists of two components:

- Report on Plans and Priorities (RPP)
- Departmental Performance Report (DPR)

DPRs are individual department and agency accounts of results achieved against planned performance expectations as set out in respective RPPs.

The DPRs for the most recently completed fiscal year are tabled in the fall by the President of the Treasury Board.

Supplementary Estimates support Appropriation Acts presented later in the fiscal year. Supplementary Estimates present information on spending requirements that were either not sufficiently developed in time for inclusion in the Main Estimates or have subsequently been refined to account for developments in particular programs and services. Supplementary Estimates also provide information on changes to expenditure forecasts of major statutory items as well as on such items as: transfers of funds between votes; debt deletion; loan guarantees; and new or increased grants.

For more information on the Estimates, please consult the Treasury Board Secretariat website.[i]

Links to the Estimates

As shown above, RPPs make up part of the Part III of the Estimates documents. Whereas Part II emphasizes the financial aspect of the Estimates, Part III focuses on financial and non-financial performance information, both from a planning and priorities standpoint (RPP), and an achievements and results perspective (DPR).

The Management Resources and Results Structure (MRRS) establishes a structure for display of financial information in the Estimates and reporting to Parliament via RPPs and DPRs. When displaying planned spending, RPPs rely on the Estimates as a basic source of financial information.

Main Estimates expenditure figures are based on the Annual Reference Level Update which is prepared in the fall. In comparison, planned spending found in RPPs includes the Estimates as well as any other amounts that have been approved through a Treasury Board submission up to February 1st (See Definitions section). This readjusting of the financial figures allows for a more up-to-date portrait of planned spending by program.

Changes to the presentation of the Report on Plans and Priorities

Several changes have been made to the presentation of the RPP partially to respond to a number of requests – from the House of Commons Standing Committees on Public Accounts (PAC - Report 15[ii]), in 2010; and on Government and Operations Estimates (OGGO - Report 7[iii]), in 2012 – to provide more detailed financial and non-financial performance information about programs within RPPs and DPRs, thus improving the ease of their study to support appropriations approval.

- In Section II, financial, human resources and performance information is now presented at the Program and Sub-program levels for more granularity.
- The report's general format and terminology have been reviewed for clarity and consistency purposes.
- Other efforts aimed at making the report more intuitive and focused on Estimates information were made to strengthen alignment with the Main Estimates.

How to read this document
RPPs are divided into four sections:

Section I: Organizational Expenditure Overview

This Organizational Expenditure Overview allows the reader to get a general glance at the organization. It provides a description of the organization's purpose, as well as basic financial and human resources information. This section opens with the new Organizational Profile, which displays general information about the department, including the names of the minister and the deputy head, the ministerial portfolio, the year the department was established, and the main legislative authorities. This subsection is followed by a new subsection entitled Organizational Context, which includes the *Raison d'être*, the Responsibilities, the Strategic Outcomes and Program Alignment Architecture, the Organizational Priorities and the Risk Analysis. This section ends with the Planned Expenditures, the Alignment to Government of Canada Outcomes, the Estimates by Votes and the Contribution to the Federal Sustainable Development Strategy. It should be noted that this section does not display any non-financial performance information related to programs (please see Section II).

Section II: Analysis of Program(s) by Strategic Outcome(s)

This Section provides detailed financial and non-financial performance information for strategic outcomes, Programs and sub-programs. This section allows the reader to learn more about programs by reading their respective description and narrative entitled "Planning Highlights". This narrative speaks to key services or initiatives which support the plans and priorities presented in Section I; it also describes how performance information supports the department's strategic outcome or parent program.

Section III: Supplementary Information

This section provides supporting information related to departmental plans and priorities. In this section, the reader will find future-oriented statement of operations and a link to supplementary information tables regarding transfer payments, as well as information related to the greening government operations, internal audits and evaluations, horizontal initiatives, user fees, major crown and transformational projects, and up-front multi-year funding, where applicable to individual organizations. The reader will also find a link to the *Tax Expenditures and Evaluations*, produced annually by the Minister of Finance, which provides estimates and projections of the revenue impacts of federal tax measures designed to support the economic and social priorities of the Government of Canada.

Section IV: Organizational Contact Information

In this last section, the reader will have access to organizational contact information.

Definitions

Appropriation
Any authority of Parliament to pay money out of the Consolidated Revenue Fund.

Budgetary Vs. Non-budgetary Expenditures

Budgetary expenditures – operating and capital expenditures; transfer payments to other levels of government, organizations or individuals; and payments to crown corporations.
Non-budgetary expenditures – net outlays and receipts related to loans, investments and advances, which change the composition of the financial assets of the Government of Canada.

Expected Result
An outcome that a program is designed to achieve.

Full-Time Equivalent (FTE)
A measure of the extent to which an employee represents a full person-year charge against a departmental budget. FTEs are calculated as a ratio of assigned hours of work to scheduled hours of work. Scheduled hours of work are set out in collective agreements.

Government of Canada Outcomes
A set of high-level objectives defined for the government as a whole.

Management Resources and Results Structure (MRRS)
A common approach and structure to the collection, management and reporting of financial and non-financial performance information.

An MRRS provides detailed information on all departmental programs (e.g.: program costs, program expected results and their associated targets, how they align to the government's priorities and intended outcomes, etc.) and establishes the same structure for both internal decision making and external accountability.

Planned Spending
For the purpose of the RPP, planned spending refers to those amounts for which a Treasury Board (TB) submission approval has been received by no later than February 1, 2014. This cut-off date differs from the Main Estimates process. Therefore, planned spending may include amounts incremental to planned expenditure levels presented in the 2014-15 Main Estimates.

Program
A group of related resource inputs and activities that are managed to meet specific needs and to achieve intended results, and that are treated as a budgetary unit.

Program Alignment Architecture
A structured inventory of a department's programs, where programs are arranged in a hierarchical manner to depict the logical relationship between each program and the Strategic Outcome(s) to which they contribute.

Spending Areas
Government of Canada categories of expenditures. There are four spending areas[iv] (social affairs, economic affairs, international affairs and government affairs) each comprised of three to five Government of Canada outcomes.

Strategic Outcome
A long-term and enduring benefit to Canadians that is linked to the department's mandate, vision, and core functions.

Sunset Program
A time-limited program that does not have on-going funding or policy authority. When the program is set to expire, a decision must be made as to whether to continue the program. (In the case of a renewal, the decision specifies the scope, funding level and duration).

Whole-of-Government Framework
A map of the financial and non-financial contributions of federal organizations receiving appropriations that aligns their Programs to a set of high level outcome areas defined for the government as a whole.

Table of Contents

Chairperson's Message 1

Section I: Organizational Expenditure Overview 3

Organizational Profile 3

Organizational Context 4

Raison d'être 4

Responsibilities 4

Strategic Outcome and Program Alignment Architecture (PAA) 4

Organizational Priorities 5

Risk Analysis 7

Planned Expenditures 9

Alignment to Government of Canada Outcomes 10

Departmental Spending Trend 11

Estimates by Vote 11

Federal Sustainable Development Strategy (FSDS) 12

Section II: Analysis of Programs by Strategic Outcome 13

Strategic Outcome: *The Chief of the Defence Staff and members of the Canadian Forces have access to a fair, independent and timely review of military grievances* 13

Program 1.1: *Review Canadian Forces grievances* 14

Internal Services 16

Section III: Supplementary Information 19

Future-Oriented Statement of Operations 19

Tax Expenditures and Evaluations 20

Section IV: Organizational Contact Information 21

Endnotes 21

Chairperson's Message

As the Chairperson of the Military Grievances External Review Committee, I am pleased to submit the Committee's 2014-15 Report on Plans and Priorities.

In 2014-15, the Committee will continue to implement measures to "ensure optimum productivity and excellence," which is our number one priority. These measures aim to maintain the Committee's ability to handle cases referred to it for review in an expeditious manner, while continuously improving the quality of its Findings and Recommendations, no matter the volume or the nature of these referrals.

The Committee will continue to share with Canadian Armed Forces' leadership and decision makers our perspective on issues that come to our attention during grievance reviews, through publications, as well as base visits and meetings with stakeholders. These communications efforts will continue to be adjusted in light of the feedback we receive from stakeholders.

The Committee will continue to be fully engaged in government wide efforts to increase effectiveness and reduce costs. Our plans include adjustments to ensure total alignment with government business systems and practices. In particular, the Committee will complete the implementation of the new Performance Management directive for all employees. We will also continue to engage staff in Blueprint 2020, so their voices are heard in this unprecedented broad consultation of public servants about the future of the Public Service.

I am looking forward to another year of achievements. I have full confidence in the Committee's ability to carry on its plans and to deliver on its priorities, thanks to the dedication and professionalism of our staff.

Bruno Hamel
Chairperson

Section I: Organizational Expenditure Overview

Organizational Profile

Minister: Robert Nicholson, P.C., Q.C., M.P.

Institutional head: Bruno Hamel, Chairperson

Ministerial portfolio: National Defence

Year established: 2000

Main legislative authorities: *National Defence Act*, R.S.C. 1985, c. N-5[v]

Other: About the Committee[vi]

Mandate

The Military Grievances External Review Committee is an independent administrative tribunal reporting to Parliament through the Minister of National Defence.

The Military Grievances External Review Committee reviews military grievances referred to it pursuant to section 29 of the *National Defence Act* and provides findings and recommendations to the Chief of the Defence Staff and the Canadian Armed Forces member who submitted the grievance.

Organizational Context

Raison d'être

The *raison d'être* of the Military Grievances External Review Committee (the Committee or MGERC), formerly known as the Canadian Forces Grievance Board[1], is to provide an independent and external review of military grievances. Section 29 of the *National Defence Act* (NDA) provides a statutory right for an officer or a non-commissioned member who has been aggrieved, to grieve a decision, an act or an omission in the administration of the affairs of the Canadian Armed Forces. The importance of this broad right cannot be overstated since it is, with certain narrow exceptions, the only formal complaint process available to Canadian Armed Forces members.

Responsibilities

The Committee reviews military grievances referred to it and provides findings and recommendations (F&Rs) to the Chief of the Defence Staff (CDS) and the officer or non-commissioned member who submitted the grievance.

The Committee also has the obligation to deal with all matters before it as informally and expeditiously as the circumstances and the considerations of fairness permit.

Strategic Outcome and Program Alignment Architecture (PAA)

1 **Strategic Outcome:** The Chief of the Defence Staff and members of the Canadian Forces have access to a fair, independent and timely review of military grievances.

1.1 **Program:** Review Canadian Forces grievances.

Internal Services

[1] The Canadian Forces Grievance Board was renamed by the *Act to amend the National Defence Act and to make consequential amendments to other Acts*, S.C. 2013, c., 24, s.11(1).

Organizational Priorities

Priority	Type[2]	Program
#1 Ensure optimum productivity and excellence.	Ongoing	Review Canadian Forces grievances.

Description

Why is this a priority?

To ensure high quality and timely Findings and Recommendations (F&Rs) thereby contributing to the fairness and efficiency of the grievance process.

What are the plans for meeting this priority?

- Implement the requirements of the new *Directive on Performance Management*: Develop, manage and monitor productivity expectations and employees' performance.
- Manage and monitor internal production timelines.
- Conduct regular assessments of the Committee's internal grievance review processes and monitor workload planning assumptions.
- Produce high quality F&Rs: Conduct analysis of the Final Authority (FA) decisions as well as Federal Court decisions.
- Conduct surveys of stakeholders to assess the impact of the Committee's work.

[2] Type is defined as follows: **previously committed to**—committed to in the first or second fiscal year prior to the subject year of the report; **ongoing**—committed to at least three fiscal years prior to the subject year of the report; and **new**—newly committed to in the reporting year of the RPP or DPR. If another type that is specific to the department is introduced, an explanation of its meaning must be provided.

Priority	Type	Program
#2 Communicate the Committee's role, activities and concerns.	Ongoing	Review Canadian Forces grievances.

Description

Why is this a priority?

To ensure that stakeholders have a better awareness and understanding of the Committee's role and activities. To share the Committee's perspective on significant issues arising from our review of grievances.

What are the plans for meeting this priority?

- Communicate the Committee's role, activities and concerns through base visits, publications and various forums.
- Publish summaries of cases reviewed as well as recommendations made to the Final Authority (FA) on issues of a systemic nature.
- Conduct surveys of target audiences and assess their level of awareness and understanding of the Committee's role and activities.

Priority	Type	Program
#3 Exercise leadership and maintain overall effective management of the Committee.	Ongoing	Review Canadian Forces grievances.

Description

Why is this a priority?

To meet government-wide management and accountability priorities through management excellence and sound internal oversight.

What are the plans for meeting this priority?

- Ensure sound stewardship of resources, focusing on efficiencies and cost reductions.
- Standardize business processes and systems in support of whole of government initiatives.
- Ensure a healthy and productive workplace where staff are motivated and encouraged to develop their professional skills.
- BluePrint 2020: Continue to engage employees on BP 2020 and consider/implement the resulting suggestions.

Risk Analysis

Key Risks

Risk	Risk Response Strategy	Link to Program Alignment Architecture
Risk #1 – Committee's relevance.	▪ Ensure the quality and timeliness of our product. ▪ Implement a communications strategy.	Review Canadian Forces grievances.
Risk #2 – Significant fluctuations in volume of grievances received.	▪ Monitor workload planning assumptions. - Integrated Business and Human Resources Planning (IBHRP). ▪ Communicate regularly with the Canadian Armed Forces. ▪ Ensure appropriate staffing strategies are in place. ▪ Track financial situation and workload. ▪ Review internal grievance review process.	Review Canadian Forces grievances.
Risk #3 – Human Resources capacity and competencies.	▪ Create a healthy workplace environment. ▪ Plan for succession in key positions. ▪ Develop a variety of staffing mechanisms. ▪ Provide training opportunities. ▪ Implement a continuous learning process. ▪ Enhance the leadership competencies of management. ▪ Monitor workload volumes. ▪ Re-establish clear expectations. ▪ Inform the Minister of National Defence of any upcoming Committee member's vacancies.	Review Canadian Forces grievances.

Risk #1 – There is a risk that the Committee will be perceived as not adding value to the Canadian Armed Forces grievance process. Some risk drivers include: the Committee's composition and the quality and timeliness of the Findings and Recommendations (F&R) it provides. The risk was rated as moderate. To mitigate this risk, the Committee will:

- Ensure the quality and timeliness of its product by: monitoring its internal grievance process and timelines; training staff and Committee Members; putting appropriate staffing strategies in place; creating a healthy workplace environment conducive to retaining skilled staff; and conducting quality assurance processes.

- Communicate the results of the Committee's work to Canadian Armed Forces stakeholders and to parliamentarians; present well founded and effective responses with respect to fiscal restraints; and actively present the Committee's point of view at all venues.

Risk # 2 – There is a risk that the Committee will be unable to adapt to a significant fluctuation of grievances. The Committee has no control over the volume of cases referred to it by the Canadian Armed Forces. As a micro organization, it has limited capacity to react to a sudden influx of grievances. This could result in the Committee being challenged to meet its internal production standards. The risk was rated as moderate. To mitigate this risk, the Committee will:

- Conduct regular assessments of its internal grievance review processes to identify further opportunities for streamlining.

- Maintain regular communications with the Canadian Armed Forces to closely monitor workload planning assumptions, and ensure appropriate staffing strategies are in place.

Risk # 3 – There is a risk that the Committee will not have the appropriate staff to carry out its mandate. A risk factor is that the members of the Committee are appointed and their mandates renewed by the Governor in Council (GIC). Another factor is the Committee's capacity to recruit and retain a skilled workforce. The Committee's effectiveness is due in large part to its knowledgeable and stable workforce. However, like other micro agencies, it is challenging to retain employees when, for the most part, the size of the organization limits the number of internal opportunities for advancement. The risk was rated as moderate. To mitigate this risk, the Committee will:

- Strive to promote a healthy work environment and provide training opportunities both for immediate and future needs. As well, it will ensure knowledge transfer by developing lessons learned, procedures and manuals. The committee will also encourage participation and partnerships in government-wide communities of practice.

Planned Expenditures

Budgetary Financial Resources (Planned Spending—dollars)

2014–15 Main Estimates	2014–15 Planned Spending	2015–16 Planned Spending	2016–17 Planned Spending
6,730,577	6,592,000	6,730,577	6,730,577

Human Resources (Full-time equivalents—FTEs)

2014–15	2015–16	2016–17
46	46	46

Budgetary Planning Summary for Strategic Outcome and Program (dollars)

Strategic Outcome, Program and Internal Services	2011–12 Expenditures	2012–13 Expenditures	2013–14 Forecast Spending	2014–15 Main Estimates	2014–15 Planned Spending	2015–16 Planned Spending	2016–17 Planned Spending
Strategic Outcome: The Chief of the Defence Staff and members of the Canadian Forces have access to a fair, independent and timely review of military grievances.							
Review Canadian Forces grievances.	4,000,698	3,847,015	3,989,000	4,711,404	4,614,000	4,711,404	4,711,404
Strategic Outcome Subtotal	4,000,698	3,847,015	3,989,000	4,711,404	4,614,000	4,711,404	4,711,404
Internal Services Subtotal	2,396,313	2,003,221	1,843,000	2,019,173	1,978,000	2,019,173	2,019,173
Total	6,397,011	5,850,236	5,832,000	6,730,577	6,592,000	6,730,577	6,730,577

The Military Grievances External Review Committee is estimating budgetary expenditures of $6,592,000. The Committee's expenditures remain approximately the same as the previous years.

Alignment to Government of Canada Outcomes

2014–15 Planned Spending by Whole-of-Government-Framework Spending Area

(dollars)

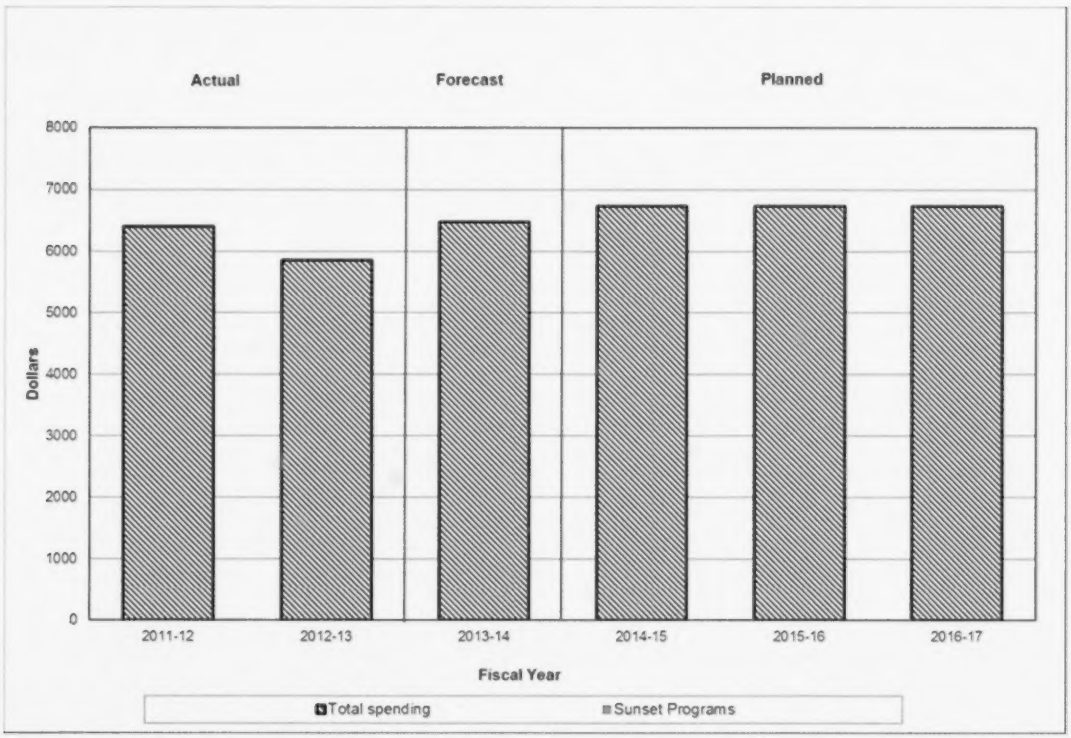
Strategic Outcome	Program	Spending Area	Government of Canada Outcome	2014–15 Planned Spending
1 The Chief of the Defence Staff and members of the Canadian Forces have access to a fair, independent and timely review of military grievances.	1.1 Review Canadian Forces grievances.	Government Affairs	Well managed and efficient government operations.	4,614,000

Total Planned Spending by Spending Area (dollars)

Spending Area	Total Planned Spending
Government Affairs	6,592,000

Departmental Spending Trend

Departmental Spending Trend Graph



The level of expenditures for the Committee is expected to be stable in the coming years.

Estimates by Vote

For information on the Military Grievances External Review Committee's organizational appropriations, please see the 2014–15 Main Estimates publication.[vii]

Federal Sustainable Development Strategy (FSDS)

The Military Grievances External Review Committee also ensures that its decision-making process includes a consideration of the FSDS goals and targets through the strategic environmental assessment (SEA). An SEA for policy, plan or program proposals includes an analysis of the impacts of the proposal on the environment, including on the FSDS goals and targets. The results of SEAs are made public when an initiative is announced or approved, demonstrating that environmental factors were integrated into the decision-making process.

Section II: Analysis of Programs by Strategic Outcome

Strategic Outcome: *The Chief of the Defence Staff and members of the Canadian Forces have access to a fair, independent and timely review of military grievances.*

Performance Measurement

Performance Indicators	Targets	Date to be Achieved
Percentage of clients who are satisfied with the Committee's ability to improve the administration of the affairs of the Canadian Armed Forces (CAF) through the quality of its Findings and Recommendations (F&R) and the information tools it provides.	75% of respondents are satisfied.	04/2016
Trend in % of surveyed grievors who are satisfied with the fairness, equity and transparency of the process.	70% of grievors are satisfied.	04/2015
% of systemic recommendations accepted by the Chief of the Defence staff.	75% of systemic recommendations are accepted.	04/2015
% of cases where the Committee's established grievance process timeline standards were met.	Established standards are met 75% of the time.	04/2015

Program 1.1: *Review Canadian Forces grievances*

Description: The Military Grievances External Review Committee, an independent tribunal, reviews military grievances referred to it pursuant to section 29 of the *National Defence Act* which provides a statutory right for an officer or a non-commissioned member who has been aggrieved, to grieve a decision, an act or an omission in the administration of the affairs of the Canadian Forces; this is, with certain narrow exceptions, the only formal complaint process available to members of the Canadian Forces.

The Committee provides findings and recommendations to the Chief of the Defence Staff and the member who submitted the grievance. The findings and recommendations may also identify issues with policies or other matters of broad concern. The Committee conducts its review as informally and expeditiously as the circumstances and the considerations of fairness permit.

The Committee reports the results of its activities through its annual report and various publications.

Budgetary Financial Resources (dollars)

2014–15 Main Estimates	2014–15 Planned Spending	2015–16 Planned Spending	2016–17 Planned Spending
4,711,404	4,614,000	4,711,404	4,711,404

Human Resources (FTEs)

2014–15	2015–16	2016–17
32	32	32

Performance Measurement

Expected Results	Performance Indicators	Targets	Date to be Achieved
Intermediate Outcome – Enhanced confidence in the grievance process and the administration of the affairs of the Canadian Armed Forces (CAF).	% of stakeholders that agree that the external review provided by the Committee adds to the adjudicative fairness of the process.	75% of respondents agree.	04/2016
Immediate Outcome – The Chief of the Defence Staff (CDS) is assisted in rendering decisions on grievances and is informed of systemic issues.	% of Findings and Recommendations (F&R) with which the CDS disagrees on the basis of error in law or fact.	Less than 10% of the cases upon which the CDS disagrees or 1% of all files.	04/2015
Immediate Outcome – Stakeholders have an increased awareness and understanding of the grievance process, regulations, policies and guidelines affecting Canadian Armed Forces (CAF) members.	% of positive feedback from external stakeholders on the usefulness of publications of case summaries, systemic recommendations and lessons learned.	75% of respondents agree on the usefulness.	04/2016

Planning Highlights

Efforts under this program will support the Committee's Priority #1: Ensure optimum productivity and excellence and Priority #2: Communicate the Committee's role, activities and concerns, as described in the section Organizational Priorities. At the same time, the Committee will manage risks related to its relevance and to the significant fluctuation in volume of grievances received as described in the section Risk Analysis. To support this program, the Committee will undertake the following key initiatives in 2014-15:

- Monitor its caseload to assess resource levels going forward. The purpose of this activity is to collect and analyze performance indicator data, assess performance against stated targets and report this information in its annual Departmental Performance Report to Parliament. The information and findings from the assessment will also be used to make informed adjustments to its internal grievance review process.
- Conduct evaluations of the effectiveness of communications activities and continue to develop tools to obtain feedback from stakeholders and target audiences.

Internal Services

Description:

Internal Services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and Oversight Services; Communications Services; Legal Services; Human Resources Management Services; Financial Management Services; Information Management Services; Information Technology Services; Real Property Services; Materiel Services; Acquisition Services; and Other Administrative Services. Internal Services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Budgetary Financial Resources (dollars)

2014–15 Main Estimates	2014–15 Planned Spending	2015–16 Planned Spending	2016–17 Planned Spending
2,019,173	1,978,000	2,019,173	2,019,173

Human Resources (FTEs)

2014–15	2015–16	2016–17
14	14	14

Planning Highlights

Efforts under this program will support the Committee's Priority #3: Exercise leadership and maintain overall effective management of the Committee, as described in the section Organizational Priorities. At the same time, the Committee will manage risks related to its Human Resources capacity and competencies as described in the section Risk Analysis. To support this program, the Committee will undertake the following key initiatives in 2014-15:

- Seek effective and efficient internal service delivery solutions in line with the broader government agenda.
- Align our Performance Management Program with the new *Directive on Performance Management* including the new Public Service Performance Agreement.
- Strengthen management practices by building on its integrated planning process and aligning its human resources plan with financial, asset and information resources required to deliver on its statutory mandate.

Section III: Supplementary Information

Future-Oriented Statement of Operations

The future-oriented condensed statement of operations presented in this subsection is intended to serve as a general overview of the Military Grievances External Review Committee's operations. The forecasted financial information on expenses and revenues are prepared on an accrual accounting basis to strengthen accountability and to improve transparency and financial management.

Because the future-oriented statement of operations is prepared on an accrual accounting basis and the forecast and planned spending amounts presented in other sections of this report are prepared on an expenditure basis, amounts will differ.

A more detailed Future-oriented financial statement[viii] of operations and associated notes, including a reconciliation of the net costs of operations to the requested authorities, can be found on the Military Grievances External Review Committee's website.

Future-Oriented Condensed Statement of Operations
For the Year Ended March 31 (dollars)

Financial information	Estimated Results 2013–14	Planned Results 2014–15	Change
Total expenses	6,270,000	7,006,000	736,000
Total revenues	-	-	-
Net cost of operations	6,270,000	7,006,000	736,000

Estimated results in 2013-14 are lower than 2014-15 due to planned savings in operating expenditures in 2013-14.

Tax Expenditures and Evaluations

The tax system can be used to achieve public policy objectives through the application of special measures such as low tax rates, exemptions, deductions, deferrals and credits. The Department of Finance publishes cost estimates and projections for these measures annually in the *Tax Expenditures and Evaluations*[ix] publication. The tax measures presented in the *Tax Expenditures and Evaluations* publication are the sole responsibility of the Minister of Finance.

Section IV: Organizational Contact Information

Military Grievances External Review Committee

60 Queen Street, 10th Floor
Ottawa, Ontario K1P 5Y7
Canada

Telephone: 613-996-8529

Secure Telephone: 877-276-4193

Fax: 613-996-6491

Secure Fax: 613-995-8129

TDD: 877-986-1666

E-mail: mgerc-ceegm@mgerc-ceegm.gc.ca

Web: http://www.mgerc-ceegm.gc.ca

Endnotes

i. Treasury Board Secretariat Estimates Publications and Appropriation Acts, http://www.tbs-sct.gc.ca/ems-sgd/esp-pbc/esp-pbc-eng.asp

ii. Selected Departmental Performance Reports for 2008-2009 – Department of Industry, Department of Transport. Report of the Standing Committee on Public Accounts, September 2010, http://www.parl.gc.ca/HousePublications/Publication.aspx?Mode=1&Parl=40&Ses=3&Language=E&DocId=4653561&File=0.

iii. Strengthening Parliamentary Scrutiny of Estimates and Supply. Report of the Standing Committee on Government and Operations Estimates, June 2012, http://www.parl.gc.ca/HousePublications/Publication.aspx?DocId=5690996&Language=E&Mode=1&Parl=41&Ses=1.

iv. Whole-of-government framework, http://www.tbs-sct.gc.ca/ppg-cpr/frame-cadre-eng.aspx

v. *National Defence Act* (R.S.C., 1985, c. N-5), http://laws-lois.justice.gc.ca/eng/acts/n-5/page-8.html

vi. About the committee, http://www.mgerc-ceegm.gc.ca/index-eng.html

vii. 2014-15 Main Estimates, http://www.tbs-sct.gc.ca/ems-sgd/esp-pbc/esp-pbc-eng.asp

viii Future-oriented Financial Statements, http://mgerc-ceegm.gc.ca/rpt/rpp/index-eng.html

ix. Government of Canada Tax Expenditures, http://www.fin.gc.ca/purl/taxexp-eng.asp